

THE STATE OF NEW HAMPSHIRE
DEPARTMENT OF REVENUE ADMINISTRATION
PARTNERSHIP BUSINESS PROFITS TAX RETURN

1992

OFFICE USE ONLY

For the CALENDAR year 1992 or other tax year beginning and ending
mo day yr mo day yr

Due Date for CALENDAR year is on or before April 15, 1993 or 15th day of 4th month after the close of the fiscal period.

STEP 1
Place
LABEL HERE
Otherwise,
please print
or type

Name of Partnership

FEDERAL IDENTIFICATION NUMBER

Number and Street

PRINCIPAL BUSINESS ACTIVITY CODE

City or Town, State and Zip Code

Follow federal
instructions**STEP 2**
Federal
Information
and Special
Return Types

- ☐ Check here if the IRS has made any agreed or partially agreed to adjustments for any Federal Income Tax Return filed by the partnership which has not been previously reported to N.H. Years covered by IRS .
Submit changes under a separate cover with form RP-87
- ☐ INITIAL RETURN ☐ AMENDED RETURN ☐ FINAL RETURN ☐ SHORT PERIOD RETURN
- ONLY CHECK IF THE BOX APPLIES — SEE INSTRUCTIONS

STEP 3**COMPLETE PAGE 2 BEFORE COMPUTING TAX****STEP 4**
Figure
Your Tax

9. Adjusted Gross Business Profits (From page 2, line 8) 9.
10. New Hampshire Apportionment (Form RP-80, line 5) 10.
11. New Hampshire Taxable Business Profits (Line 9 × line 10) 11.
12. New Hampshire Business Profits Tax (Line 11 × 8%) 12.

STEP 5
Figure Your
Credits,
Interest
and
Penalties

13. Credits: (a) Tax paid with Application for Extension 13(a)
- (b) Payments from 1992 Declaration of Estimated Tax 13(b)
- (c) Credit carried over from prior year 13(c)
- (d) Credits allowed under RSA 77-A:5 (Attach Form DP-160) 13(d)
- (e) Payment made with original return (Amended returns only) 13(e)
- (f) Other Credits or payments (Attach schedule) 13(f)
14. Balance of Tax Due (Line 12 less line 13) 14.
15. Additions to Tax: (a) Interest 15(a)
- (See instructions) (b) Failure to Pay 15(b)
- (c) Failure to File 15(c)
- (d) Underpayment of Estimated Tax 15(d)

STEP 6
Figure Your
Balance
Due or
Overpayment

16. Balance Due (Line 14 plus line 15.) Make check payable to: State of New Hampshire 16.
(If less than \$1.00 do not pay but still file the return)
17. Overpayment (Line 13 less line 12 adjusted by line 15, if applicable) 17.
18. Apply Overpayment to: (a) Credit on 1993 Estimate 18(a)
- (b) Refund: Please allow 12 weeks for processing 18(b)

STEP 7

THIS RETURN MUST BE ACCOMPANIED BY A COMPLETE AND LEGIBLE COPY OF THE US PARTNERSHIP INCOME TAX RETURN, FEDERAL FORM 1065, PAGES 1 THROUGH 4, WITH SUPPORTING SCHEDULES, AND A COPY OF SCHEDULE K-1 FOR EACH PARTNER FOR THE SAME TAXABLE PERIOD.

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Under penalties of perjury, I declare that I have examined this return and to the best of my belief it is true, correct and complete. If prepared by a person other than the taxpayer, this declaration is based on all information of which the preparer has knowledge.

Signature of Partner

Date

Signature of Paid Preparer Other than Taxpayer

Date

Title

Preparer's Identification Number

Preparer Address

City or Town, State, and Zip Code

MAIL TO:

DEPT. OF REVENUE ADMINISTRATION
DOCUMENT PROCESSING DIVISION
61 SOUTH SPRING STREET, P.O. BOX 637
CONCORD, NH 03302-0637

STEP 8

For next year, instead of receiving a Business Profits Tax Booklet, do you wish to receive just a mailing label that you can give to your preparer? If yes, check here ☐

1. INCOME AND DEDUCTIONS

(a) Ordinary income or (loss) from trade or business activities (Federal Form 1065, page 1, line 22)	1(a)		
(b) Net income or (loss) from rental real estate activities (Federal Form 1065, Schedule K, line 2).	1(b)		
(c) Net income or (loss) from other rental activities (Federal Form 1065, Schedule K, line 3(c)).	1(c)		
(d) Portfolio income or (loss) (Federal Form 1065, Schedule K, lines 4(a), (b), (c) and (f))	1(d)		
(e) Guaranteed payments to partners (Federal Form 1065, page 1, line 10)	1(e)		
(f) Other income or (loss) from partnership activities not included in lines 1(a) through 1(e) above.	1(f)		
(g) Partnership expenses on Federal Form 1065, Schedule K, lines 8 through 11.	1(g)	()
(h) Separate entity limitation adjustment (See instructions).	1(h)		
(i) TOTAL [Combine lines 1(a) through 1(h)]	1(i)		

2. NET GAIN OR (LOSS) FROM SALE OF ASSETS. (SEE INSTRUCTIONS) Attach schedule if additional space is needed.

Description of Property	Gain (Loss)
(a) _____	
(b) _____	
(c) _____	
(d) _____	
(e) TOTAL GAIN (LOSS) FROM SALE OF ASSETS	2

3. INSTALLMENT GAIN OR (LOSS) Attach schedule if additional space is needed.

Date of Original Sale	Description of Property	Gain (Loss)
Mo Day Year		
(a) _____	_____	
(b) _____	_____	
(c) _____	_____	
(d) _____	_____	
(e) TOTAL INSTALLMENT GAIN OR (LOSS)	3	

4. GROSS BUSINESS PROFITS (Line 1(i) adjusted by lines 2 and 3) 4**5. COMPENSATION DEDUCTION FOR PERSONAL SERVICES** (See Instructions) 5**(NOL) 6. SUBTOTAL** (Line 4 adjusted by line 5). If a loss show in brackets and attach Form RP-131 . . . 6

NOTE: If line 6 shows a loss, Form RP-131 must be filed. Failure to attach Form RP-131 will result in an incomplete return. Initial here _____ if you wish to waive your right to carry forward this year's net operating loss. If you waive this right, you are **not** required to file Form RP-131.

7. NH ADDITIONS AND DEDUCTIONS

(a) Add back income taxes or franchise taxes measured by income for which a deduction was taken on Federal Form 1065 (Attach schedule).	7(a)		
(b) "Safe Harbor" or other similar leases (RSA 77-A:4-a and Rev 303.01) (Attach schedule showing computation).	7(b)		
(c) NH Net Operating Loss Deduction (Attach Form RP-132).	7(c)	()
(d) Interest on U.S. obligations	7(d)	()
(e) Wage adjustment required by IRC Section 280C(a)	7(e)	()
(f) Other non-unitary income net of related expenses. (Attach schedule giving name, Fed. I.D. No. and amount by payor)	7(f)	()
(g) Distribution from a joint venture or a second partnership which has already been subject to the NH Business Profits Tax.	7(g)	()
(h) Add the amount of increase in the basis of assets which was due to the sale or exchange of interest in the partnership (RSA 77-A:4, XIV)	7(h)		
(i) Interest and dividends subject to tax under RSA 77	7(i)	()
(j) Other additions and deductions required by RSA 77-A:4 (Attach schedule)	7(j)		
(k) Total additions and deductions [Combine lines 7(a) through 7(j)]	7(k)		

8. ADJUSTED GROSS BUSINESS PROFITS [Line 6 adjusted by line 7(k)] 8